## **ABSTRACT**

The object of the invention is to provide a rack shaft having two rack teeth groups and hollowed throughout the whole body, to lightweightize the shaft and to reduce the cost. The two rack teeth groups are located longitudinally apart from each other and have phase difference related to an angle around the axis of the shaft. After the two rack teeth groups are formed simultaneously or sequentially by die forming on the flat bottoms of the workpiece beforehand gutter-shaped, the legs of the gutter-shaped workpiece are bent to butt to each other and, thereby, a tubular body of the shaft is given to the workpiece. The centers of the material are offset beforehand corresponding to the phase difference.